

---

## Schedule MC-3 General Information

---

### Who must file Schedule MC-3?

If you are a medical cannabis cultivation center and you need to report qualifying deductions, you must report your deductions for each dispensing organization separately. You must complete and attach Schedule MC-3, Medical Cannabis Deductions, to your Form MC-1, Medical Cannabis Cultivation Privilege Tax Return, to show the breakdown of deductions for each dispensing organization.

### How do I report my deductions?

Follow the specific instructions at the bottom of the page to report your deductions. You must identify and report deductions from each dispensing organization separately.

### What is a qualifying deduction?

The only qualifying deduction is the return of product permitted by law on which medical cannabis cultivation privilege tax has been paid.

### What if I need help?

Visit our website at [tax.illinois.gov](http://tax.illinois.gov), or call us weekdays between 8:00 a.m. and 4:00 p.m. at **217 782-6045**.

---

## Specific Instructions

---

When completing this form, please round to the nearest dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next dollar.

**Note:** You must report your deductions for each dispensing organization separately.

Enter your business' Account ID and License number issued by the Illinois Department of Revenue at the top of each page. Also provide the reporting period.

### Cultivation center's information

**Location code** - Enter the location code of the cultivation center, found on the certificate of registration, accepting the return of medical cannabis from the dispensing organization identified below.

### Dispensing organization's information

Enter the identifying information for each dispensing organization for which you are claiming a deduction for medical cannabis returned during the reporting period.

**Account ID** - Enter the Account ID (assigned by IDOR) of the dispensing organization for which you are claiming a deduction.

**Registry ID number** - Enter the Registry ID number (assigned by the Illinois Department of Financial and Professional Regulation) of the dispensing organization for which you are claiming a deduction.

**Business name and address** - Enter the name and physical address of the dispensing organization for which you are claiming a deduction.

### Reason for deduction and invoice number

**Reason** - Enter the description of the reason you are claiming a deduction for each deduction you are claiming for this dispensing organization.

**Invoice number** - Enter the credit invoice number issued by the cultivation center for each deduction you are claiming for this dispensing organization. Use commas to separate multiple invoice numbers.

### Figure your deductions

**Note:** Your deductions cannot exceed your sales for the reporting period.

**Line 1b** - Enter the number of deductible bulk ounces for the dispensing organization. (Enter ounces to three decimal places.)

**Line 2b** - Enter the number of deductible ounces infused into products for the dispensing organization. (Enter ounces to three decimal places.)

**Line 4b** - Enter the deductible consideration for the ounces of bulk medical cannabis returned by the dispensing organization.

**Line 5b** - Enter the deductible consideration for the ounces of medical cannabis infused into products returned by the dispensing organization.

### Page totals

Complete the page totals for each page. The sum of all combined Schedule MC-3 page totals must equal the corresponding lines on Form MC-1.